prior to liquidation of the relevant entries during the review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred, and the subsequent assessment of double antidumping duties.

This administrative review and notice are in accordance with section 751(a)(1) of the Tariff Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22(c)(5).

Dated: April 19, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–11258 Filed 5–5–95; 8:45 am]

BILLING CODE 3510–DS–M

[C–549–802]

Ball Bearings and Parts Thereof From Thailand; Preliminary Results of a Countervailing Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of preliminary results of countervailing duty administrative review.

SUMMARY: The Department of Commerce (the Department) is conducting an administrative review of the countervailing duty order on ball bearings and parts thereof from Thailand. We preliminarily determine the total bounty or grant to be 4.29 percent *ad valorem* for all companies for the period January 1, 1992, through December 31, 1992. If the final results remain the same as these preliminary results of administrative review, we will instruct U.S. Customs Service to assess countervailing duties as indicated above. We invite interested parties to comment on these preliminary results.

EFFECTIVE DATE: May 8, 1995.

FOR FURTHER INFORMATION CONTACT: Martina Tkadlec or Kelly Parkhill, Office of Countervailing Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230, telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On May 3, 1989, the Department published in the **Federal Register** (54 FR 19130) the countervailing duty order on ball bearings and parts thereof from Thailand. On April 28, 1993, the Department published in the **Federal Register** a notice of ''Opportunity to Request Administrative Review'' (58 FR 25802) of this countervailing duty order. On May 28, 1993, Torrington Company, the petitioner, requested an administrative review of the order. On May 28, 1993, Pelmec Thai Ltd. (Pelmec) and NMB Thai Ltd. (NMB Thai), the respondent companies in prior reviews also requested an administrative review.

On June 25, 1993 (58 FR 34414), we initiated the review, covering the period January 1, 1992, through December 31, 1992. The review covers nine programs and three related producers/exporters, NMB Thai, Pelmec, and NMB Hi-Tech Bearings Ltd. (NMB Hi-Tech), which are wholly owned by Minebea, Co., Ltd. of Japan.

Applicable Statute and Regulations

The Department is conducting this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act). Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994.

Scope of Review

Imports covered by this review are ball bearings and parts thereof. Such merchandise is described in detail in Appendix A to this notice. The *Harmonized Tariff Schedule* (HTS) item numbers listed in Appendix A are provided for convenience and Customs purposes. The written description remains dispositive.

Calculation Methodology

In the first administrative review, respondents claimed that the F.O.B. value of the subject merchandise entering the United States is greater than the F.O.B. price charged by the companies in Thailand (57 FR 26646; June 15, 1992). They explained that this discrepancy is due to a mark-up charged by the parent company, located in a third country, through which the merchandise is invoiced. However, the subject merchandise is shipped directly from Thailand to the United States and is not transshipped, combined with other merchandise, or repackaged with other merchandise. In other words, for each shipment of subject merchandise, there are two invoices and two corresponding F.O.B. export prices: (1) The F.O.B. export price at which the subject merchandise leaves Thailand, and on which subsidies from the Royal Thai Government (RTG) are earned by the companies, and upon which the subsidy rate is calculated; and (2) the F.O.B. export price which includes the parent company mark-up, and which is listed on the invoice accompanying the subject merchandise as it enters the United States, and upon which the cash deposits are collected and the countervailing duty is assessed. Respondents argued that the calculated *ad valorem* rate should be adjusted by the ratio of the export value from Thailand to the export value charged by the parent company to the U.S. customer so that the amount of countervailing duties collected would reflect the amount of subsidies bestowed. The Department agreed and made this adjustment in the first and second administrative reviews (57 FR 26646; June 15, 1992; and 58 FR 36392; July 7, 1993).

In the present review, we again verified on a transaction-specific basis the direct correlation between the invoice which reflect the F.O.B. price on which the subsidies are earned and the invoice which reflects the marked-up price that accompanies each shipment as it enters the United States. Since the mark-up is not part of the export value upon which the respondents earn bounties or grants, the Department has followed the methodology adopted in the first and second administrative reviews, and calculated the *ad valorem* rate as a percentage of the original export value from Thailand and then multiplied this rate by the adjustment ratio—the original export value from Thailand divided by the marked-up value of the goods entering the United States.

We did not calculate a separate rate for each company because NMB Thai, Pelmec, and NMB Hi-Tech are wholly owned by one parent company, and are therefore related. As a result of this relationship, we considered the three companies as one corporate entity in our calculations. We calculated the bounty or grant by first totalling the benefits received by the three companies for each program used. Dividing these sums by total Thai export value for the three companies, we calculated the adjusted bounty or grant for each program used. As described above, we adjusted these rates by multiplying them by the ratio of the original export price from Thailand to the marked-up price of the goods entering the United States. Finally, we summed the adjusted bounty or grant for each program, to arrive at the total country-wide bounty or grant.

Analysis of Programs

1. Investment Promotion Act of 1977—Sections 31, 28 and 36(1)

The Investment Promotion Act of 1977 (IPA) is administered by the Board of Investment (BOI) and is designed to provide incentives to invest in Thailand. In Order to receive IPA benefits, each company must apply to the BOI for a Certificate of Promotion (license), which specifies goods to be produced, production and export requirements, and benefits approved. These licenses are granted at the discretion of the BOI and are periodically amended or reissued to change benefits or requirements. Each IPA benefit for which a company is eligible must be specifically stated in the license.

The BOI licenses for Pelmec, NMB Thai and NMB Hi-Tech all originally included export requirements. In the *Final Affirmative Countervailing Duty Determination and Countervailing Duty Order: Ball Bearings and Parts Thereof from Thailand* (54 FR 19130; May 3, 1989), we determined that because the receipt of benefits under the IPA licenses was contingent upon export performance, these benefits were countervailable. However, effective January 1, 1990, producers of electronic parts (BOI Category 4.6) became eligible to apply to have export requirements eliminated from their BOI licenses. Most of the subject merchandise is classified by BOI under Category 4.6, and consequently, NMB Thai, NMB Hi-Tech, and Pelmec all applied for eliminations of their export requirements. NMB Thai's export requirements were lifted effective October 16, 1992, for one license, and effective November 9, 1992, for its three remaining licenses. The export requirements for NMB Hi-Tech's two licenses were lifted effective February 26, 1990, and November 19, 1990. Export requirements were eliminated from two of Pelmec's three licenses, effective November 9, 1992. However, because the BOI considers some of the subject merchandise produced by Pelmec under one of its BOI licenses to be ''ball bearings and parts for *general industry*,'' the export requirement has not been eliminated completely from its remaining license.

During the period of review, export requirements were specified in most of the companies' licenses. Furthermore, the subject merchandise constitutes one class or kind of merchandise and export requirements remain in place for certain ball bearings subject to the countervailing duty order. Consequently, we preliminarily determine that IPA benefits continued to be tied to export performance for manufacturers of subject merchandise during the review period and are, therefore, countervailable.

Pelmec, NMB Thai and NMB Hi-Tech received benefits under three sections of the IPA during the review period: IPA Sections 31, 28, and 36(1).

Section 31: IPA Section 31 allows companies an exemption from payment of corporate income tax on profits derived from promoted exports. Pelmec, NMB Thai, and NMB Hi-Tech all claimed an income tax exemption under Section 31 on the income tax return filed during the review period.

Section 28: Prior to the review period, IPA Section 28 allowed companies to import fixed assets free of import duties, the business tax and the local tax. However, effective January 1, 1992, the RTG eliminated both the business and the local tax and instituted a value added tax (VAT) system.

According to Section 21(4) of the VAT Act, if Section 28 benefits were granted by BOI to a company before January 1, 1992, that company, when importing fixed assets under Section 28, would continue to be subject to the business tax provisions under Chapter IV, Title II, of the Revenue Code before being amended by VAT Act. In accordance with Section 21(4), the company would be required to pay the business and local taxes only if its BOI license requirements were violated. Section 21(4) of the VAT Act applies to Pelmec, NMB Thai, and NMB Hi-Tech because all of their licenses were granted before January 1, 1992, and contain Section 28 benefits. The respondents argued in their questionnaire response that given the provisions of the VAT Act and, specifically Section 21(4), their exemption from the business and local taxes no longer constitutes a benefit to the companies because: (1) No other companies are required to pay the business and local taxes, and (2) under Section 21(4), payment of the business and local taxes serves only as a penalty for noncompliance with BOI license requirements. We verified that under the new VAT law, companies are no longer required to pay business and local taxes with the exception of the noncompliance penalty noted above. For these reasons, we preliminarily determine that the business and local tax exemptions under Section 28 no longer constitute a countervailable benefit for companies subject to Section 21(4) of the VAT Act.

However, under provisions of Section 21(4) of the VAT Act, companies that were granted Section 28 benefits under the IPA before January 1, 1992, are not required to pay VAT on imports of fixed assets. The respondents argued in their supplementary questionnaire that this exemption from VAT on imports of fixed assets did not constitute a benefit to the companies because all companies are effectively exempted from VAT on their imports of fixed assets. According to the Section 82 of the VAT Act, the VAT liability is computed by subtracting the ''input tax'' (the VAT paid) from the ''output tax'' (the VAT collected). Consequently, companies that pay VAT on imports of fixed assets are effectively exempted from this VAT payment as they receive a credit for the VAT they paid on purchases of all inputs, including imports of fixed assets, when their monthly VAT liability is computed. We examined this issue at verification and through questionnaires. We confirmed that under the VAT system, companies receive credit for the VAT paid on the purchases of inputs and, as a result, no VAT is effectively paid by companies on these purchases. Since VAT liability is computed on a monthly basis, any possible time-value-of-money benefit under Section 21(4) of the VAT Act in the review would be insignificant. On this basis, we preliminarily determine at this time that the exemption of the VAT on imports of fixed assets under Section 21(4) of the VAT Act does not constitute a countervailable benefit to the companies specified in Section 21(4). In future administrative reviews, however, the Department will continue to examine provisions of the VAT Act, including Section 21(4), to ascertain that no countervailable benefits are being provided to manufacturers of subject merchandise.

Since the business and local tax exemptions under Section 28 of the IPA and the VAT exemption under Section 21(4) of the VAT Act do not confer countervailable benefits to companies subject to Section 21(4) of the VAT Act, we preliminarily determine that only the exemptions of import duties on fixed assets under Section 28 of IPA continue to provide countervailable benefits to the respondent companies which were all subject to Section 21(4) of the VAT Act during the review period.

Section 36(1): IPA Section 36(1) allows companies to import essential materials (nonfixed assets that are not physically incorporated into the exported good) free of import duties. Pelmec, NMB Thai, and NMB Hi-Tech all claimed such exemptions during the review period.

To calculate the benefit from Sections 31, 28, and 36(1) of the IPA, we followed the same methodology that has been used in past administrative

reviews (*see, e.g.*, 58 FR 16174, March 25, 1993; 57 FR 9413, March 18, 1992). For Section 31, we calculated the benefit by calculating the difference between what each company paid in corporate income tax during the review period and what it would have paid absent the exemption. We did this by multiplying the corporate income tax rate in effect during the review period by the amount of each company's income that was exempted from income tax. For Sections 28 and 36(1), we calculated the benefit by obtaining the amount of import duties that would have been paid on the imports absent the exemption. We then added all duty and tax savings under all the IPA programs and divided this aggregat benefit by the total export value of the subject merchandise. We then made the adjustment for the parent company mark-up discussed in the ''Calculation Methodology'' section above. On this basis, we preliminarily determine the bounty or grant from IPA Sections 31, 28 and 36(1) to be 4.27 percent *ad valorem* during the review period.

2. Electricity Discounts for Exporters

Electricity discounts for exporters were terminated effective January 1, 1990. However, because government authorities can defer action on company applications for up to five years, residual benefits are possible up to five years after termination of the program.

Pelmec and NMB Thai received such residual benefits during the review period. We calculated the benefit attributable to these residual benefits by dividing the amount of the electricity discount by the total F.O.B. export value of subject merchandise. We then made the adjustment for the parent company mark-up discussed in the ''Calculation Methodology'' section above. On this basis, we preliminarily determine the bounty or grant from residual electricity discounts to be 0.02 percent *ad valorem* during the review period.

3. Tax Certificates for Exporters

The RTG issues tax certificates to exporters of record which are transferable and which rebate indirect taxes and import duties levied on inputs used to produce exports. This rebate program is provided for in the ''Tax and Duty Compensation of Exported Goods Produced in the Kingdom Act'' (Tax and Duty Act).

The Thai Ministry of Finance computes the value of the rebate rates under the Tax and Duty Act based on the *Basic Input-Output Table of Trailand* (I–O table). Using this table, the Ministry computes the value of total inputs (both imported and domestic) at ex-factory prices, and the import duties and indirect taxes on each input. As determined in the *Final Affirmative Countervailing Duty Determination and Countervailing Duty Order: Ball Bearings and Parts Thereof from Thailand* (54 FR 19130; May 3, 1989), these rebates are countervailable only to the extent that the remissions of duties and taxes exceed those actually levied on physically incorporated inputs.

Prior to 1992, there were two rates for tax certificates, the ''A'' rate, which rebated import duties and business taxes, and the ''B'' rate, which rebated only business taxes. Exporters of the subject merchandise were eligible for the ''B'' rate only. Because of their IPA benefits, they were ineligible to receive the ''A'' rate.

Effective January 1, 1992, as a result of the adoption of the VAT, the ''B'' rate was terminated and the ''A'' rate was revised to rebate only import duties. Accordingly, none of the companies under review were eligible to apply for or earn rebates under this program during the review period. Based on prior Department practice, we countervailed the benefits under the Tax Certificates program at the time the tax certificates were earned. *See, e.g., Final Affirmative Countervailing Duty Determination: Carbon Steel Butt-Weld Pipe Fittings from Thailand,* 55 FR 1695, 1699 (January 18, 1990). All tax certificates received during the 1992 review period were earned in prior years and were countervailed in prior review periods.

At verification, we examined the official announcement that terminated the ''B'' rebate rate and we examined individual company documentation showing that none of the companies earned ''B'' rate tax certificates. Additionally, we confirmed with RTG officials that the companies under review are not eligible for the ''A'' rate rebate. As no tax certificates were earned during the review period, we preliminarily determine that producers of the subject merchandise received no bounty or grant from the tax certificate program during the review period.

4. Other Programs

We also examined the following programs and preliminarily determine that the exporters of the subject merchandise did not apply for or receive benefits under these programs during the review period:

- Export Packing Credits
- Rediscount of Industrial Bills
- Export Processing Zones
- IPA Sections 33 and 36(4)
- Reduced Business Taxes for Producers of Intermediate Goods for Export Industries
- International Trade Promotion Fund

Preliminary Results of Review

As a result of our review, we preliminarily determine the total bounty or grant to be 4.29 percent *ad valorem* for the period January 1, 1992, through December 31, 1992. If the final results of this review remain the same as the preliminary results, the Department intends to instruct the Customs Service to assess countervailing duties of 4.29 percent of the F.O.B. invoice price on all shipments from Thailand of the subject merchandise exported on or after January 1, 1992, and on or before December 31, 1992. The Department also intends to instruct the Customs Service to collect a cash deposit of estimated countervailing duties of 4.29 percent of the F.O.B. invoice price on all shipments from Thailand of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review.

Interested parties may request disclosure of the calculation methodology and may request a hearing within 10 days of the date of publication of this notice. Case briefs or other written comments from interested parties may be submitted not later than 30 days after the date of publication of this notice. Rebuttal briefs and rebuttal comments, limited to issues raised in the case briefs, may be filed not later than 37 days after the date of publications of this notice. Any hearing, if requested, will be held seven days after the scheduled date for submission of rebuttal briefs. Copies of case briefs and rebuttal briefs must be served on interested parties in accordance with section 355.38(e) of the Department's regulations.

Representatives of parties to the proceeding may request disclosure of proprietary information under administrative protective order no later than 10 days after the representative's client or employer becomes a party to the proceeding, but in event later than the date the case briefs, under 19 CFR 355.38(c)(1994), are due. The Department will publish the final results of this administrative review including the results of its analysis of issues raised in any case or rebuttal brief, or at a hearing.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)(1994)) and 19 CFR 355.22(1994).

Dated: April 27, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

Appendix A

Scope of the Review

The products covered by this review, ball bearings, mounted or unmounted, and parts thereof, constitute the following as outlined below.

Ball Bearings, Mounted or Unmounted, and Parts Thereof

These products include all antifriction bearings which employ balls as the rolling element. During the review period, imports of these products were classifiable under the following categories: antifriction balls; ball bearings with integral shafts; ball bearings (including radial ball bearings) and parts thereof; ball bearing type pillow blocks and parts thereof; ball bearing type flange, take-up, cartridge, and hanger units, and parts thereof; and other bearings (except tapered roller bearings) and parts thereof. Wheel hub units which employ balls as the rolling element are subject to the review. Finished but unground or semiground balls are not included in the scope of this review. Imports of these products are currently classifiable under the following HTS item numbers: 8482.10.10, 8482.10.50, 8482.80.00, 8482.91.00, 8482.99.10, 8482.99.70, 8483.20.40, 8483.20.80, 8483.30.40, 8483.30.80, 8483.90.20, 8483.90.30, 8483.90.70, 8708.50.50, 8708.60.50, 8708.99.50.

This review covers all of the subject bearings and parts thereof outlined above with certain limitations. With regard to finished parts (inner race, outer race, cage, rollers, balls, seals, shields, etc.), all such parts are included in the scope of this review. For unfinished parts (inner race, outer race, rollers, balls, etc.), such parts are included if: (1) They have been heat treated, or (2) heat treatment is not required to be performed on the part. Thus, the only unfinished parts that are not covered by this review are those where the part will be subject to heat treatment after importation.

[FR Doc. 95–11257 Filed 5–5–95; 8:45 am]

BILLING CODE 3510–DS–M

Kansas State University, Notice of Decision on Application for Duty-Free Entry of Scientific Instrument

This decision is made pursuant to Section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Pub. L. 89–651, 80 Stat. 897; 15 CFR part 301). Related records can be viewed between 8:30 A.M. and 5:00 P.M. in Room 4211, U.S. Department of Commerce, 14th and Constitution Avenue, N.W., Washington, D.C.

Docket Number: 94–142. *Applicant:* Kansas State University, Manhattan, KS 66506-5501. *Instrument:* IR Mass Spectrometer System, Model 20-20. *Manufacturer:* Europa Scientific, United Kingdom. *Intended Use:* See notice at 60 FR 442, January 4, 1995.

Comments: None received. *Decision:* Approved. No instrument of equivalent scientific value to the foreign instrument, for such purposes as it is intended to be used, is being manufactured in the United States. *Reasons:* The foreign instrument provides: (1) dual isotope capabilities for carbon and nitrogen, (2) trace gas analysis for CH_4, CO_2, N_2O and (3) ^{13}C analysis in areas currently hindered by limitations on ^{14}C based analysis. The National Institutes of Health advises in its memorandum dated March 20, 1995 that (1) these capabilities are pertinent to the applicant's intended purpose and (2) it knows of no domestic instrument or apparatus of equivalent scientific value to the foreign instrument for the applicant's intended use.

We know of no other instrument or apparatus of equivalent scientific value to the foreign instrument which is being manufactured in the United States.

Frank W. Creel,

Director, Statutory Import Programs Staff.

[FR Doc. 95–11256 Filed 5–5–95; 8:45 am]

BILLING CODE 3510–DS–F

Yale University, et al.; Notice of Consolidated Decision on Application for Duty-Free Entry of Scientific Instrument

This is a decision consolidated pursuant to Section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Pub. L. 89–651, 80 Stat. 897; 15 CFR 301). Related records can be viewed between 8:30 AM and 5:00 PM in Room 4211, U.S. Department of Commerce, 14th and Constitution Avenue, N.W., Washington, D.C.

Docket Number: 94–150. *Applicant:* Yale University, New Haven, CT 06520. *Instrument:* Stopped Flow Adaptor for Optical Spectrometer, Model RX.1000. *Manufacturer:* Applied Biophysics Inc., United Kingdom. *Intended Use:* See notice at 60 FR 3394, January 17, 1995.

Docket Number: 94–151. *Applicant:* National Institute of Standards and Technology, Gaithersburg, MD 20899. *Instrument:* Multicollector System for Mass Spectrometer. *Manufacturer:* Finnigan MAT, Germany. *Intended Use:* See notice at 60 FR 3394, January 17, 1995.

Comments: None received. *Decision:* Approved. No instrument of equivalent scientific value to the foreign instruments, for the purposes for which the instruments are intended to be used, is being manufactured in the United States. *Reasons:* These are compatible accessories for existing instruments for the use of the applicants. The National Institutes of Health advises in its memoranda dated March 22, 1995 that the accessories are pertinent to the intended uses and that it knows of no comparable domestic accessories.

We know of no domestic accessories which can be readily adapted to the existing instruments.

Frank W. Creel,

Director, Statutory Import Programs Staff.

[FR Doc. 95–11255 Filed 5–5–95; 8:45 am]

BILLING CODE 3510–DS–F

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

Increase of Guaranteed Access Levels for Certain Cotton and Man-Made Fiber Textile Products Produced or Manufactured in Guatemala

May 2, 1995.

AGENCY: Committee for the Implementation of Textile Agreements (CITA).

ACTION: Issuing a directive to the Commissioner of Customs increasing guaranteed access levels.

EFFECTIVE DATE: May 4, 1995.

FOR FURTHER INFORMATION CONTACT: Jennifer Aldrich, International Trade Specialist, Office of Textiles and Apparel, U.S. Department of Commerce, (202) 482–4212. For information on the quota status of these levels, refer to the Quota Status Reports posted on the bulletin boards of each Customs port or call (202) 927–5850. For information on embargoes and quota re-openings, call (202) 482–3715.

SUPPLEMENTARY INFORMATION:

Authority: Executive Order 11651 of March 3, 1972, as amended; section 204 of the Agricultural Act of 1956, as amended (7 U.S.C. 1854).

The United States Government has agreed to increase the 1995 Guaranteed Access Levels (GALs) for Categories 340/640 and 347/348.

A description of the textile and apparel categories in terms of HTS numbers is available in the CORRELATION: Textile and Apparel Categories with the Harmonized Tariff Schedule of the United States (see **Federal Register** notice 59 FR 65531, published on December 20, 1994). Also see 60 FR 14931, published on March 21, 1995.